

REMARKS

Claims 15 - 25 are pending with claims 1 - 10 and 13 - 14 canceled and claims 15 - 25 added by this paper. The presentation of new claims should be in no way construed as acquiesce to any ground of rejection.

What is more, Applicants respectfully submit that the Examiner enter these claims because the patents Clerc and Winker were not previously cited in an earlier action. Thus, this is the first opportunity for Applicants to address these rejections based on the newly cited references, and present new claims. Consequently, Applicants respectfully submit that these claims should be entered and examined. No additional searching is necessary.

Claim Rejections Under 35 U.S.C §103

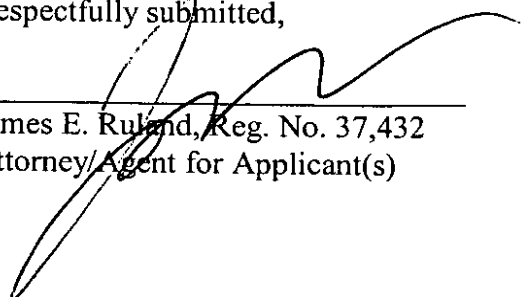
Claims 1 - 5, 8, 10, 13 and 14 stand rejected as allegedly being unpatentable over U.S. Patent No. 5,619,352 (Koch) in view of U.S. Patent No. 4,701,028 (Clerc). Additionally, claims 6 - 7 and 9 stand rejected as being unpatentable over Koch in view of Clerc, and further in view of U.S. Patent No. 5,557,434 (Winker). Applicants respectfully traverse these rejections as applicable to the present claims.

Particularly, none of the cited references teach or suggest a compensator comprising at least one O plate retarder and at least one diacetylcellulose film where the at least one O plate retarder is prepared from a polymerizable mesogenic material comprising polymerizable mesogenic compounds having rod-shaped mesogenic groups. Failing to teach or suggest these features, the alleged combination of references cannot render the claims unpatentable.

In view of the above remarks, favorable reconsideration is courteously requested. If there are any remaining issues which can be expedited by a telephone conference, the Examiner is courteously invited to telephone counsel at the number indicated below.

The Commissioner is hereby authorized to charge any fees associated with this response or credit any overpayment to Deposit Account No. 13-3402.

Respectfully submitted,



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